

**Longcroft Church**  
**Legal and Administrative Information**

**Charity Registration Number** 1174221

|                 |                    |                            |
|-----------------|--------------------|----------------------------|
| <b>Trustees</b> | Mr Lee Cheung      | Mr David Meeten (chairman) |
|                 | Dr David Vine      | Mr Andrew White            |
|                 | Mr Richard Worsley |                            |

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing document

**Legal Status** Charitable Incorporated Organisation

**Governing Document** Trust Deed dated 10th August 2017

**Objects** To advance the Christian Faith for the benefit of the public in accordance with the provisions set out in the Schedule hereto including Christian worship, the preaching of the Gospel and other activities associated with these ends

**Correspondence Address** The Longcroft  
Storeton Lane  
Barnston  
Wirral  
CH61 1BU

**Bankers** Barclays Bank  
26 Pensby Road  
Heswall  
Wirral  
CH60 7RR

**Solicitor** Pearcelegal  
2 The Square  
Solihull  
West Midlands  
B91 3RB

**Independent Examiner** Ian Afflick  
61 Tatton Road North  
Heaton Moor  
Stockport Cheshire  
SK4 4QX

|                |                 |               |
|----------------|-----------------|---------------|
| <b>Members</b> | Mr Bryan Dowley | Mr Peter Elks |
|                | Mr Roger Jacobs | Mr Mark Jones |
|                | Mr David Meeten | Dr David Vine |

**Wider Leadership Team**

|                       |                 |
|-----------------------|-----------------|
| Mr Paul Bach          | Mr Lee Cheung   |
| Mrs Lynda Cheung      | Mr Bryan Dowley |
| Mr Peter Elks         | Mr Roger Jacobs |
| Mrs Helen Jacobs      | Mr Mark Jones   |
| Mr Christopher Knight | Mr David Meeten |
| Mr Morris Rowlands    | Dr David Vine   |

Mr Andrew White      Mr Ben White  
Mr Richard Worsley

governing Trust deed

with the Statement of Faith  
the gospel and all the functions

**LONGCROFT CHURCH  
TRUSTEES' REPORT  
YEAR ENDED 31ST DECEMBER 2023**

The Trustees present their annual report and the independently examined accounts for the Year ended 31 :

**Administrative Information**

***Fulfillment of the Aims***

The Trustees work closely with the members of the CIO to deliver the purposes of the charity as described in its purposes, it is difficult to assess or measure the success of such work but there are many indications of including increased numbers attending, and contributing, as well as healthy finances

**Organisation**

It is the duty of the members of the CIO to exercise their powers to further the purposes of the CIO in accordance with the statement of faith. The charity trustees manage the affairs of the CIO and delegate to the Wider Leader all practical day to day matters of the CIO. A large number of volunteers contribute to the work of the CIO.

**Public Benefit**

As a small charity, below the Charities Act's audit threshold, the report focuses on the main activities under the charity to further its charitable purposes for the public benefit. The trustees have had regard to the Charity Commissioners guidance on public benefit, in particular the guidance on charities for the advancement of religion in planning their activities.

**Objectives and Activities**

Regular public meetings are held for worship and preaching of the gospel, both on Sundays and midweek in daytimes and evenings. A full programme is provided for children and young people.

**Risk Assessment**

Trustees review controls of key financial systems and other operational and business risks that the CIO face. It is established that there are established systems in place to mitigate the significant risks. Further Covid-specific risk assessments have been taken place over the past year in order for face-to-face gatherings, as and when appropriate, to be deemed in keeping with Government guidelines. All members working with children, young people and vulnerable adults have been registered with The Disclosure and Barring Service (DBS).

**Policies**

The CIO has the following policies in place: Safeguarding, Vulnerable adults, Health and safety, Investments and interests, Social media, Complaints procedure, and Data protection.

**Activities**

There has been an extensive range of activities carried out by the CIO during the year, including meetings, community work, youth work, hospitality, ongoing support of home and overseas mission, all supported by a large team of volunteers. In addition, the CIO has been able to continue to provide hospitality for a number of Ukrainians in 2023.

**Building and Maintenance**

Ongoing general maintenance of the house and grounds has continued throughout the year in order to ensure the Longcroft estate is well looked after and in a good state of repair.

**Transactions with Trustees and Rental Agreements**

Transactions with Trustees and Connected Persons are set out in the notes to the Accounts.

**Financial Policy**

The financial position of the Charity is clearly set out in the accounts that follow this report. A large proportion of income has been by voluntary donation. It is the CIO's policy not to engage in fundraising activities. There is no trading income. It has been the policy of the CIO to give away as much as is possible from our income after all the necessary expenses have been met. A large proportion of the donations has been to work abroad. Gifts are made to individuals and organisations on the basis of perceived need

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David Meeten

16th April 2024

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**LONGCROFT CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31ST DECEMBER 2023**

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| <b>INCOME &amp; EXPENDITURE</b>   | <b>Notes</b> | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total 2023</b> | <b>Total 2022</b> |
|---|--------------|---------------------------|-------------------------|-------------------|-------------------|
| <b>INCOMING RESOURCES</b>   |              | <b>£</b>                  | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| <i>Offerings &amp; Donations Received</i>                               | 1            | 223,679                   | 100,334                 | 324,013           | 297,843           |
| Activities in furtherance of the charity's objects                      |              |                           |                         |                   |                   |
| Bookstall Sales   |              | 353                       |                         | 353               | 397               |
| Other Trading   |              | 2,625                     |                         | 2,625             | 1,615             |
| <i>Investment Income &amp; Interest</i>                                 |              |                           |                         |                   |                   |
| Grants received   |              |                           | 6,800                   | 6,800             |                   |
| Contributions from Residents  |              | 7,505                     |                         | 7,505             | 9,133             |
| Interest Received   |              |                           |                         |                   | 51                |
| Other Income  | 2            | 209                       |                         | 209               | 1,492             |
| <b>TOTAL INCOMING RESOURCES</b>   |              | <b>234,371</b>            | <b>107,134</b>          | <b>341,505</b>    | <b>310,531</b>    |
| <b>Less: RESOURCES EXPENDED</b>   |              |                           |                         |                   |                   |
| <i>Charitable Expenditure</i>   |              |                           |                         |                   |                   |
| <i>Costs of activities in furtherance of the objects of the charity</i> |              |                           |                         |                   |                   |
| Mission   |              | 34,325                    | 27,594                  | 61,919            | 135,163           |
| Ministry  |              | 10,709                    | 4,916                   | 15,625            | 24,369            |
| Children & Young People   |              | 3,685                     |                         | 3,685             | 1,337             |
| Outreach  |              | 3,710                     |                         | 3,710             | 1,342             |
| Poor Relief & Foreign Aid   |              | 26,008                    | 66,733                  | 92,741            | 47,980            |
| Other Trading Expenses  |              | 1,444                     |                         | 1,444             | 1,890             |
| Bookstall Cost of Sales   |              | 438                       |                         | 438               | 194               |
| Residential Property Costs  | 1            | 71,069                    | 6,800                   | 77,869            | 65,277            |
|   |              | <b>151,388</b>            | <b>106,043</b>          | <b>257,431</b>    | <b>277,552</b>    |
| <i>Support costs</i>  | 1            | 3,888                     |                         | 3,888             | 4,319             |
| <i>Governance</i>   | 1            | 780                       |                         | 780               | 780               |
| <b>TOTAL RESOURCES EXPENDED</b>   |              | <b>156,056</b>            | <b>106,043</b>          | <b>262,099</b>    | <b>282,651</b>    |
| <b>NET INCOMING RESOURCES For the Year</b>                              |              | <b>78,315</b>             | <b>1,091</b>            | <b>79,406</b>     | <b>27,880</b>     |
| <b>Inter-Fund Transfer</b>  |              | <b>400</b>                | <b>-400</b>             |                   |                   |
| <b>FUND BALANCES as at 1st January 2023</b>                             |              | <b>1,759,543</b>          | <b>4,793</b>            | <b>1,764,336</b>  | <b>1,736,456</b>  |
| <b>as at 31st December 2023</b>   |              | <b>1,838,258</b>          | <b>5,484</b>            | <b>1,843,742</b>  | <b>1,764,336</b>  |





**LONGCROFT CHURCH  
BALANCE SHEET  
AS AT 31ST DECEMBER 2023**

|  | Notes | 31 12 23<br>£      | 31 12 22<br>£      |
|--|-------|--------------------|--------------------|
| <b>FIXED ASSETS</b>                                      | 3     |                    |                    |
| Freehold Land & Buildings                                |       | 1,652,818          | 1,648,620          |
| Equipment  |       | 21,496             | 16,804             |
| Furniture & Fittings                                     |       | 13,343             | 14,826             |
| Worship & Library Books                                  |       | 466                | 571                |
| <b>Current Assets</b>                                    |       | 1,688,123          | 1,680,821          |
| Bookstall Stock  |       | 419                | 519                |
| Debtors & Prepayments                                    |       | 12,816             | 36,807             |
| Cash at Bank and in Hand                                 |       | 146,937            | 51,369             |
|  |       | 160,173            | 88,695             |
| <b>Less: Current Liabilities payable within one year</b> |       |                    |                    |
| Creditors & Accruals                                     |       | 4,554              | 5,180              |
| <b>NET CURRENT ASSETS</b>                                |       | 155,619            | 83,515             |
| <b>NET ASSETS</b>  |       | <b>£ 1,843,742</b> | <b>£ 1,764,336</b> |
| Represented By:  |       |                    |                    |
| <b>FUNDS</b>   |       |                    |                    |
| <i>Unrestricted</i>                                      |       |                    |                    |
| General  |       | 1,368,258          | 1,289,543          |
| Revaluation Reserve                                      |       | 470,000            | 470,000            |
| <i>Restricted</i>  |       | 5,484              | 4,793              |
|  |       | <b>£ 1,843,742</b> | <b>£ 1,764,336</b> |

Approved by Trustees

13th May 2024

.....  
Richard Worsley Trustee



**LONGCROFT CHURCH  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF LONGCROFT CHURCH  
YEAR ENDED 31ST DECEMBER 2023**

I report on the accounts of the CIO for the Year ended 31st December 2023, which are set out on pages 1 to 3.

**Respective responsibilities of Trustees and Examiner**

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 144(2) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners for an audit under Regulation 31(f), according to a dispensation granted 8th June 2019. An examination includes the accounting records kept by the Trust and a comparison of the accounts presented with those records. It includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I cannot express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

\* to keep accounting records in accordance with section 130 of the Act: and

\* to prepare accounts which accord with the accounting records and to comply with the accounting requirements have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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I Afflick  
Accountant  
61 Tatton Road North  
Heaton Moor  
STOCKPORT  
Cheshire  
SK4 4QX  
10th May 2024

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**LONGCROFT CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES**

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency. Gifts to Restricted Funds are accounted for upon receipt, the Restricted Tax Refunds are included when net donations are received.

Gifts in kind are only recorded and included if material, and then are included as income in the year given.

Gifts from Residents and Grants are recorded as income only when received. Income Tax recoverable from donations is included at the date net donations are received, and where appropriate included as a debtor at Balance Sheet date.

Only reimbursements of expenditure are netted off against such and not counted as income.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or where they are raised for particular restricted purposes.

Centre expenses are not wholly directly charitable in nature; properties held are partly of an investment nature. Donations are received from residents and certain administrative functions are performed there. However, accommodation provided for Christian workers and their families as well as to short and medium-term guests is considered to be both an integral part of the Direct Charitable activity of the Church to its members and the community and the major use of the buildings.

All Fixed Assets were valued at 01/01/18, when they were transferred from the charitable trust and are depreciated at appropriate rates thereafter. Freehold properties were revalued during the year.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only acquisitions of £200 and over are capitalised.

Properties are not annually revalued unless, in the opinion of the Trustees, previous valuations are misleading. Depreciation is provided for the same reason.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

**2. DEPRECIATION & REVALUATION OF FIXED ASSETS**

Depreciation is provided, other than on Properties, on the reducing balance method (unless otherwise shown) on expected useful lives, at the following rates:-

|                         |                     |
|-------------------------|---------------------|
| Equipment               | 20%                 |
| Furniture & Fittings    | 10%                 |
| Worship & Library Books | 10% (Straight line) |

It is not thought that there is any merit in depreciating Freehold Property, especially with a recent revaluation. This policy will be reviewed if and when the prevailing circumstances alter.

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**LONGCROFT CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2023**

**3. FIXED ASSET MOVEMENTS**

|   | Freehold<br>Properties<br>& Improvements | Equipment | Furniture<br>& Fittings | Worship<br>& Library<br>Books | Total     |
|---|--|-----------|-------------------------|-------------------------------|-----------|
| Cost or Valuation                           | £  | £         | £                       | £                             | £         |
| Valuation as at 1st January 2023            | 1,645,000                                | 6,911     | 2,529                   | 944                           | 1,655,384 |
| Cost as at 1st January 2023                 | 3,620                                    | 24,509    | 20,937                  | 105                           | 49,171    |
| Additions in Year                           | 4,198                                    | 10,093    |                         |                               | 14,291    |
|   | 1,652,818                                | 41,513    | 23,466                  | 1,049                         | 1,718,846 |
| Less: Disposals in year                     |  | -80       |                         |                               | -80       |
|   | 1,652,818                                | 41,433    | 23,466                  | 1,049                         | 1,718,766 |
| <b>Depreciation</b>                         |  |           |                         |                               |           |
| As at 1st January 2023                      |  | 14,616    | 8,640                   | 478                           | 23,734    |
| On Disposals                                |  | -54       |                         |                               | -54       |
| Charge for the Year                         |  | 5,375     | 1,483                   | 105                           | 6,963     |
|   |  | 19,937    | 10,123                  | 583                           | 30,643    |
| <b>Net Book Value at 31st December 2023</b> | 1,652,818                                | 21,496    | 13,343                  | 466                           | 1,688,123 |
| Net Book Value at 1st January 2022          | 1,652,818                                | 16,804    | 14,826                  | 571                           | 1,680,821 |

**4. FUNDS & FUND TRANSFERS**

There are a variety of Restricted Funds for specific individuals, other Christian Works and specific purpose

**5. ANALYSIS OF NET ASSETS BY FUND**

|                     | Unrestricted<br>General Purposes | Restricted<br>(Note 4) | Total            |
|---------------------|----------------------------------|------------------------|------------------|
|                     | £                                | £                      | £                |
| Fixed Assets        | 1,688,123                        |                        | 1,688,123        |
| Current Assets      | 154,689                          | 5,484                  | 160,173          |
| Current Liabilities | 4,554                            |                        | -4,554           |
| <b>Fund Balance</b> | <b>1,847,366</b>                 | <b>5484</b>            | <b>1,843,742</b> |

**6. TRUSTEES EXPENSES**

Two (Year to 31 12 22 - two) Trustees received gifts of £1,820 (Year to 31 12 22 - £1,570) in re Christian ministry.

Two (Year to 31 12 2022-three) persons related to two (Year to 31 12 2022- two) Trustees re (Year to 31 12 2022- £5,650) to support them as Ministers and Missionaries.

One (Year to 31 12 22 - one) charity which has a Trustee in common with Longcroft Church rec (Year to 31 12 22 - £100) in the Year.

Other than reimbursement of expenses, there were no other payments to, or contracts with T Connected persons

**7. INDEPENDENT EXAMINER'S FEE**

The Independent Examiner received £ 745 (Year to 31 12 22 - £ 745) for the Independent Exam preparation of the accounts.



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